DETAILED ACTION

Examiner's Comments

1. The applicant(s) arguments, see pages 6 and 7 in the reply filed July 13, 2006, with respect to the previous 35 U.S.C. 112, First Paragraph rejection in the last Office Action (dated June 12, 2006) have been fully considered and found to be persuasive. The 112, first paragraph rejections of Claims 1-9 and 25 have been withdrawn.

Upon reconsideration by the examiner and carefully reviewing the applicant(s) specification (pages 9, lines 20-24), the specification does fully support the step of "removing..second stack" (lines 18-22 of Claim 1). The examiner notes that in applicant(s) Figure 2A, once the sacrificial conductive material (e.g. Cu layers 16) are removed, the support structure (e.g. 22) mechanically supports the layers of ferromagnetic material (e.g. 18) such a separation is maintained between the layers of ferromagnetic material of the first stack and layers of ferromagnetic material of the second stack (see bottom Figure of 2A).

2. Any inquiry concerning this communication or earlier communications from the examiner should be directed to A. Dexter Tugbang whose telephone number is 571-272-4570. The examiner can normally be reached on Monday - Friday 8:30 am - 5:00 pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Peter Vo can be reached on 571-272-4690. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Application/Control Number: 10/751,360 Page 3

Art Unit: 3729

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A. Dexter Tugbang Primary Examiner

Art Unit 3729

July 24, 2006